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brief history and description of the business of a country. The book is one which teachers will find not only teachable but of immense value. It leaves an adequate history of commerce, however, still to be written.

LEVERETT S. LYON

UNIVERSITY OF CHICAGO

Bulletin of the Public Affairs Information Service, Vol. III, 1917.
New York: H. W. Wilson Co.

The *Bulletin of the Public Affairs Information Service*, which has reached its third annual cumulation, shows a very considerable increase over the previous year in the amount of material indexed. This increase consists largely of additional pamphlets, proceedings of meetings, reports, etc. There is also a very notable expansion of the very useful list of notices of state and national legislation, governors' messages, and laws on economic, social, and other topics which interest the public mind. The exhaustive character of this list and the excellent, workable alphabetical arrangement of the subjects indexed place the bulletin in the first rank of useful reference texts covering this field.

The list of notices of special reports of conferences, public investigations, and surveys shows evidence of much painstaking effort and promises to become quite as distinctive and useful a feature of the bulletin as the list of notices of state legislation above referred to.

The list of bibliographic typewritten material contained in the last pages of the volume cover a very wide range of subjects engaging public thought and activity, particularly along social, political, and economic lines. Many of these lists are prepared by, or in collaboration with, the bibliographical division of the Library of Congress. These lists may be purchased or borrowed for copying purposes. While they do not exhaust the material on any one subject, they very adequately fill a large and growing demand for material desired for quick and ready reference on current topics of the day.

C. M. GETTYS

UNIVERSITY OF CHICAGO

Mine Taxation in the United States. By L. E. YOUNG, E.M., Ph.D.
Urbana: University of Illinois. Pp. 275. No. 4 in the 1916 series
of the *University of Illinois Studies in the Social Sciences*, V, 531-805.

The present study was undertaken in the hope that it might "serve to bring to a number of economists something of value from the mining field, and to some of the mining profession something helpful from the field of taxa-

tion." Whatever it may have brought to the mining profession, it is a distinct contribution to the field of economics from the field of mining. The work contains little of general principles or theory; it is a compilation of historical and existing facts in the mining industry and in constitutional and statutory law as they affect the taxation of mines in the United States.

The taxation of mines presents peculiar problems chiefly because of their characteristics as wasting assets of indeterminate magnitude, and because our rigid constitutional and statutory provisions regarding taxation of property often stand in the way of adaptable methods of taxation. The author has compiled the chief legal provisions, constitutional and statutory, dealing with the general property tax and with special provisions for taxation of mines, and also the characteristic methods of the various states in applying their tax laws to their mining industries. The study is a pioneer work in its field and is valuable because it brings together in one volume a mass of material hitherto largely inaccessible to the student, because this material is gathered in the light of technical knowledge and largely from technical sources of mining literature, and because these sources themselves are made more conveniently available to the special student by means of ample references and an extensive bibliography. The author's own conclusions and opinions are not conspicuous, and the amount of new information, aside from the valuable compilation of scattered bits from sundry sources, is probably not very great.

The claim, advanced in the Preface, to having produced a historical statement and an explanation and comparison of "methods employed in assessing and taxing mining properties" is vindicated in so far as much material has been compiled for such explanation and comparison. It is evident, however, that the limitations of space imposed upon the work by the form in which it appears have necessitated the elimination of much that would have served to explain more fully and to connect more closely the elements of the study into a more consistent whole. The tax systems of the various states, it is true, do not form such a consistent whole, but a description of them would become easier reading by doing so. For this reason, and because the study intentionally presumes the knowledge of the general principles of taxation, in its present form it is likely to be more useful to the mature and special student than to become attractive reading for the more numerous students of the elements of taxation.

Property and Society. By ANDREW ALEXANDER BRUCE. Chicago: A. C. McClurg & Co., 1916. 8vo, pp. 150. \$0.50.

The main purpose of this little book is to show the sympathetic relations that exist between property and society. By specific reference to employers' liability, the trust movement, the right of inheritance, and kindred topics the author attempts to demonstrate that property rights and social welfare are bound together by the closest ties, and that property rights and the personal